

BILL NO. **80-61**

BOOK 6 PAGE 151

AS AMENDED

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 80-61 (AS AMENDED)

Introduced by Councilman Lehman W. Spry

Legislative Day No. 80-19 Date July 1, 1980

AN ACT to amend Section 11-38, heading, Tax Credit for Aged and Handicapped Persons, and Other Tax Credits of Article II, heading, Real Property Tax Credits, of Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to provide for real property tax credits against County taxes for real property owned by the Trustees of Ladew Topiary Gardens, Inc., located on Jarrettsville Pike in Harford County, Maryland, for acreage in excess of the exemption allowed under Article 81, Section 9(e) of the Annotated Code of Maryland.

By the Council, July 1, 1980

Introduced, read first time, ordered posted and public hearing scheduled on: August 5, 1980

at: 7:30 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on August 5, 1980 and concluded on August 5, 1980.

Angela Markowski, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

BILL NO. **80-61**
AS AMENDED

1 Section. 1. *Be It Enacted By The County Council of Harford*
2 *County, Maryland*, that Section 11-38, heading, Tax Credit for
3 Aged and Handicapped Persons, and Other Tax Credits, of Article
4 II, heading, Real Property Tax Credits, of Chapter 11, heading,
5 Finance and Taxation, of the Harford County Code, as amended, be,
6 and is hereby amended, all to read as follows:

7 Chapter 11. Finance and Taxation.

8 Article II. Real Property Tax Credits.

9 Section 11-38. Real Property Tax Credit for Aged and Handicapped
10 Persons, and Other Tax Credits.

11 (a) Harford County's tax credit for aged and handi-
12 capped persons is repealed pursuant to the provisions of Article
13 81 12F-1 and Article 81 12F-2 of the Annotated Code of Maryland
14 (1957 Edition, as amended).

15 (b) In accordance with the provisions of Article 81,
16 [Section 9] of the Annotated Code of Maryland (1957 Edition, as
17 amended), Harford County, Maryland, hereby establishes the
18 following real property tax credits for Harford County taxes
19 only:

20 (1) One hundred percent (100%) exemption for:

21 (A) Real property owned by community associ-
22 ations and used for public parks, playgrounds or picnic areas:
23 As used in this Subsection, community association means any
24 incorporated association whose membership is limited to voluntary
25 subscriptions by residents of the community or development and
26 which has no power either by law, covenant or any other means to
27 assess fees against residents or property owners based on property
28 values or ownership. Applications by community associations
29 shall be filed before October 1 of the taxable year for which the
30 tax credit is sought.

31 (B) Silos used for processing or storage of
32 animal feed incidental to the operation of the farm on which the

BOOK 6 PAGE 151

1 silo is located: Applications for a tax credit for silos shall
2 be filed on or before October 1 of the taxable year for which the
3 tax credit is sought.

4 (C) For the Children's Fresh Air Society of
5 Maryland, Inc., but only for acreage in excess of the exemption
6 allowed by State law.

7 (D) Real property owned by the North Harford
8 Game and Fish Association, Inc., located on Wheeler School Road,
9 and which is solely used for the purposes of the Association.

10 (E) REAL PROPERTY OWNED BY THE TRUSTEES OF
11 LADEW TOPIARY GARDENS, INC., LOCATED ON JARRETTSVILLE PIKE, AND
12 WHICH IS USED SOLELY FOR THE PURPOSES OF THE CORPORATION LADEW
13 TOPIARY GARDENS, BUT ONLY FOR ACREAGE IN EXCESS OF THE EXEMPTION
14 ALLOWED UNDER ARTICLE 81, SECTION 9(e) OF THE ANNOTATED CODE OF
15 MARYLAND.

16 (c) All applications for tax credits provided herein
17 shall be filed annually with the Director of Administration of
18 the County. Such applications shall be submitted to the Director
19 of Administration only on forms periodically prepared and furnished
20 by him upon request. No application shall be received and
21 accepted which is submitted to the Director of Administration on
22 any other form other than the one prepared by the Director of
23 Administration. Each application shall be made under oath and
24 shall contain a declaration preceding the signature of the
25 applicant to the effect that it is made under the penalties of
26 perjury provided by Section 5 of Article 81 of the Annotated Code
27 of Maryland (1957 Edition, as amended).

28 (d) It shall be the duty of the Director of Adminis-
29 tration or his designated agent to approve or disapprove the
30 application, and he shall notify the applicant at the address set
31 forth in the application.
32

(e) The additional tax credits provided by this Section shall be granted to the taxpayer for the fiscal year in which the taxpayer becomes eligible for said tax credits. No refunds will be granted on tax bills previously paid for any taxable year for which a credit may be applied for.

Section 2. *Be It Further Enacted*, that this Act shall take effect sixty (60) calendar days from the date it becomes law.

EFFECTIVE: November 3, 1980

BOOK 6 PAGE 155
BY THE COUNCIL

Read the third time.

Passed LSD 80-24 (September 2, 1980) (with amendments)

XXXXXXXXXXXXXXXXXXXX

By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive
for his approval this 3rd day of September 1980
at 3:00 o'clock P.M.



Angela Markowski, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]
County Executive
Date September 3, 1980

BY THE COUNCIL

This Bill, (No. 80-61 as amended), having been approved
by the Executive and returned to the Council, becomes law on
September 3, 1980.

Angela Markowski, Secretary

Rec'd & Recorded 3-4 1981 at 1:50 P.M.
HRC Liber 6 Folio 151 & examined per
H. Douglas Chilcoat, Clerk, Harford Co.